

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 26, 2012
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Barton W. Baldwin, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Bucky Glover, CPA; Jordan C. Harris, Jr.; John M. Kledis, CPA; and Michael H. Womble, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Andrea Eason, CPA, NCACPA; Wm. Hunter Cook, CPA; Walter C. Davenport, CPA, and Brittany Schell.

CALL TO ORDER: President Rodriguez called the meeting to order at 10:00 a.m.

MINUTES: The minutes of the October 18, 2012, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The October 2012 financial statements were accepted as submitted.

RESOLUTION: President Rodriguez read and presented a Resolution thanking Wm. Hunter Cook, CPA, for his service to the Board and the citizens of North Carolina. Ms. Lynch and Mr. Glover moved to make the Resolution (Appendix I) a part of the minutes. Motion passed. Mr. Rodriguez also presented Mr. Cook with a plaque.

ELECTION OF VICE PRESIDENT: Messrs. Glover and Harris moved to nominate Mr. Baldwin for the position of Vice President of the Board. Motion passed.

NATIONAL ORGANIZATION ITEMS: Upon request from Walter C. Davenport, CPA, Messrs. Baldwin and Glover moved to nominate Mr. Davenport for the position of Vice Chair of NASBA. Motion passed.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2011223 - Shannon Noel Quon - Approve the Notice of Hearing for February 23, 2013, at 10:00 a.m.

Case No. C2012136 - Jocelyn G. Merone - Approve the Notice of Hearing for February 23, 2013, at 10:00 a.m.

Case No. C2012194 - Lyle D. Phipps - Approve the Notice of Hearing for February 23, 2013, at 10:00 a.m.

Case No. C2011128 - Kenneth W. Chilcoat - Approve the signed Consent Order (Appendix II).

Case No. C2012143 - Kamal A. Maruf - Approve the signed Consent Order (Appendix III).

Case No. C2012249 - Tyrone Y. Cox - Approve the Order (Appendix IV) as consented to by Tyrone Y. Cox.

Case No. C2012038 - Close the case without prejudice.

Case No. C2012210 - Close the case without prejudice.

Case No. C2012215 - Close the case without prejudice.

Case No. C2012218 - Close the case with prejudice.

Case No. C2009220 - Michael A. Seda - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix V).

UT2012306 - Coy Mitchell Kilbourne - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix VI).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Josue Garcia

Kaitlin Elaine Wilkes

Leslie Kendrick Harris

Original Certificate Applications - The following were approved:

Anne Hunter Ashworth

Emily Ingram Carriel

Stephen Michael Balmer

Brett Collins Chapman

JoAnn Lynn Birlet

Amanda Elizabeth Chen

Myra Lee Blanchette

Nadia Dolores Clevenger

Martha Avent Bomar

Chad Alexander Cook

James Boyce Brooks III

Justin Michael Culbertson

Faith Elizabeth Bynum

Thomas Casey Cunningham

Laura Jo Canady

Emily New Dellinger

Chad Christian DesMarteau
Rafael Angel Duque
David Parker Fento Jr.
Mackenzie Jane Ferber
Brittney Marie Fleming
Josue Garcia
Latonya Nicole Garrison
Caroline Elizabeth Gibson
Glenda Lee Diaz Gonzalez
Kristy Boyette Grady
Amy Ruth Griffin
Leslie Kendrick Harris
Julianne Elizabeth Heal
Christopher Dean Henson
Christian LeAnne Millis Hester
David McCain Highfill
Meagan Nichole Hobbs
Andras Hock
Scott Clibon Hockemeyer
Christopher Michael Hodge
George Albert Jauregui
Brittany Laurel Johnston
Robin Irene Jordan
Travis Scott Keever
Amanda Leigh Kendall
Matthew Hirth Kilian
Crystal Kay Kirchhoff
Melanie Amber Kudlacik
Danielle Anne Lawson
Jonathan David Leak
Cynthia Starsmeare Lee
Ben Talmadge Lehman
Dawn Michelle Lopez
Matthew Krauss Lynch
Anna Blair Mayo

Elliott Lea McKenzie
Margaret Anne Merrell
Tiffany Dionne Neely-Jean
Mercy Wambui Njenga
Shalimarie Montalvo Otero
Joshua Anthony Overman
Kevin John Carl Page
George John Pappas
John Stigler Passyn
Elena Marie Pisarik
Kristen Sabrina Catherine Potter
Tracey Robinson Pridgen
Brittany Dziedzic Priebe
Stephanie Lynne Ranck
Andrew Cory Reagan
Molly Leigh Robinson
Patti Jeanine Roebuck
Brittany Lynn Schell
Richard Edmund Shore, III
Marion McLean Sims
Erin Pamela Sloop
Stephanie Suzanne Snyder
Lindsey Jane Spitz
Amanda Patricia Tamayo
Lu Tang
Anna Katherine Tuttle
Ashley Claire Wagner
Elizabeth McKinley Ward
Elizabeth Gatewood Wellborn
Matthew John Weston
Benjamin Lloyd Wetzel
Daniel Jeffery Wieland
Kaitlin Elaine Wilkes
Joshua Lee Wilson

Staff reviewed and recommended approval of the original application submitted by Matthew Ryan Mullen. Mr. Mullen failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by John Harrison Masters. Mr. Masters failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Anneli Jennifer Browning. Ms. Browning failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Sweta Patel Adkin
John Thomas Caldwell
John David Cengel
Daniel Lynn Clark
Alfred Joseph Discepolo
Thomas Chester Edgley
Joanne Holbrock Elliott-Perry
David Justin Gay
Evan Taylor Gentile
Eric Ryan Godfrey
Nisha Gordhan
Kesval Govender
Kimberly Ann Grabow
Julia Ann Gresham
Henry Jude Grzes
Heather Lynne Guy
Cathy Sue Hayes
Kenneth William Hunt
Frank Lane Jackson
Kevin Michael Jewell
Benjamin Hardy Jorge Johnson
Julia Kachula
Jens Kaufmann

Rosa Ana Evalo Kodali
Carlos Martinez III
Nisha Sheth Mistry
Daryl Kenneth Morrison
Katie Jean Musorofiti
Krista Lynn Newton
Jon Christopher Ready
Jameela Robinson
William Rufus Rountree
Maureen Elizabeth Scarff
Marisa Acree Shields
Cary Ann Smith
Shenghao Melody Song
Elizabeth Anne Sorenson
Benjamin Patrick Stewart
Jose Eugenio Tapia, Jr.
Caleb Ray Truitt
Deborah Margaret Weir
Christopher Allen Whitfield
Johnathon Blake Wilhite
Jason Michael Wilkinson
David William Wood

Staff reviewed and recommended approval of the original application submitted by Diane Judith Dennis. Ms. Dennis failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Julia Ann Gresham T7016
John David Cengel T7017
Jameela Robinson T7018
Daniel Lynn Clark T7019
Shenghao Melody Song T7020
Michael Wayne Soistman Jr. T7021
Christopher L. Elton T7022
Maureen Elizabeth Scarff T7023
Kenneth William Hunt T7068
Joanne Holbrock Elliott-Perry T7069
Benjamin Patrick Stewart T7070
Evan Taylor Gentile T7071

Henry Jude Grzes T7072
Christopher Allen Whitfield T7073
Krista Lynn Newton T7074
Andrew Daniel Allen T7075
Julia Kachula T7076
Thomas Paul Recchuiti T7077
Natalia Chanel Williams T7078
Daniel A. Bufford T7079
Jessica Marie Harris T7080
Jason Carter Hall T7081
Katie Jean Musorofiti T7082

Reinstatements - The following were approved:

Bonya Banerjia #14071
Ronald Glen Bates Jr. #15731
Billy Lynn Biggs #27516
Kristine Koons Horlick #19334
Erik Vonn Horstmann #23290

Pamela Scott Pursel #28304
Toland Isaac Richard #30318
Laura Roberts Smith #18634
William Vaughn Ward #25737

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by the following were approved:

Richard Samuel Bell #1331
Rhonda E. Campanile #22302

Mary Lucile Daly #19669

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Robert L. Wolff (#33281) was approved.

Firm Registrations - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

Boatsman Gillmore Wagner PLLC
Courtney R. Gleason CPA, PLLC
Elizabeth A. Brown CPA, PC
Jack A. Schmoll, CPA, PLLC

Susan C. Bersch CPA, PLLC
W Foy Beal III, CPA, PLLC
Watson & Davis, PLLC

Retired Status Applications - The Committee approved the request for retired status submitted by Gary Jones (#22532) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

Examinations - The Committee reviewed and approved the following staff-approved applicants to sit for the Uniform CPA Examination:

Nathaniel Adams	Cameron Cross
Alice Alexander	Madison Crum
Octavia Allen	Reuben Dalton
Brian Antoszyk	Ha Dao
Brent Ashburn	Lauren Daughtry
Deanna Banovsky	Molly Demarest
Famata Barrie	Elizabeth Dinndorf
Ryan Beckstead	Robert Dobbins
Carrie Benton	Melissa Dodson
Kevin Benton	Michael Doggett
Brittany Blackwell	Melissa Dougher
Susan Blake	Jason Dubrasky
Stephanie Blonchek	Alicia Dunn
Michelle Boch	Charles Elliott
Andrew Bohme	Enajevwe Eruotor
Alina Bohn	Olena Fedchenko
Sarah Bowen	Claude Felmet
Andrew Bowman	Sydney Fiesel
Elizabeth Bowman	Mary Fischer
Linda Boyd	Justin Foley
Kenneth Boyle	James Fortenberry
Gregory Brown	Shari Frankel
Susan Brumbaugh	George Freeman
Byron Bryan	Charlene Gallishaw
Brad Bullis	Sarah Gaylor
Joshua Cagle	Kaitlyn Haake
Kevin Chang	Adrienne Hankerson
Saad Chaudhary	Janice Harbour-Marazza
Ray Chen	Paul Hardin
Christina Clarke	Geri Hare
Joshua Cogdell	Amanda Harrell
Jacqueline Colburn	Elizabeth Hasz
Susan Collins-Roberts	Mary Hatcher
Davion Cooper	Tiara Hawthorne
Matthew Corey	Brad Headley
Taylor Creedon	Robert Heidel, Jr

Denise Higgs
Nancy Higuera Lopez
Gregory Hillyard
Timothy Horton
Allen Hull
Kyle Hunter
Mia Jackson
John Jenkins
Anna Johansson Steele
Brian Jones
Nichole Jones
Dae Kim
Perry King
Kurt Kuchenbrod
Lyndsey Lamb
Rachel Leaptrot
Matthew Ledford
Kwoklin Lee
Mazalenia Lee
Lauren Lewis
Wei Li
Bridgette Lin
Andrew Linville
Sahvanna Locklear
Stuart Long
Corey Mallard
Dananjaya Mayadunne
Marcus McAllister
Alan McBrayer
Brittany McDine
Judith McKnight
Kristen McLamb
Aaron McMillan
Matthew McNealy
Robert Meador
Dawn Messinger
Justin Miller
Peter Miller
Praxi Mittal
Bradley Moree
Randolph Morris, Jr
Lisa Morrow
Elizabeth Moy

Stefanie Muise
Kimberly Myris
Mildrid Ngamelue
Hallie O'Neil
Matthew Ostuni
Melissa Parry
Sara Pearson
Lorelei Pierce
Ljubica Pilipovic
Kathryn Pletcher
Tonya Pope
Leah Pribac
Eddis Price
James Pridgen
Katherine Rebmann
Kathryn Reddick
Teresa Redman
Sabina Redzovic
Brendan Reed
Jared Reynolds
Amy Robinson
Patricia Rogers
Jennifer Romanski
Lidiya Ropalo
Drew Saia
Jonathan Scarpola
Gabrielle Shahid
Richard Sincerbeaux, Jr
William Small
Kimberly Smith
Sydney Smith
Christopher Sparks
Jeffrey Speanburg
Karyn Spillers
Kira Staggers
Christopher Stanley
Jennifer Staton
Jamie Stevens
Amie Stewart
Patrick Stultz
Ashley Sutton
Dane Thomas
Patrice Thompson

Kerry Turner
Melissa Vachon
Joshua VanNamee
William Varnedoe, Jr
Joseph Vestal
David Walker
Lin Wang
Amanda Webb
Elizabeth Webb

Tara White
Shauna Whitener
John Whitley
Thomas Whitlock
Amber Wilson
David Wood
Jonathan Wood
Marc Xavier
Wenju Zhang

Staff recommended that the Committee determine and accept the grades received for the July - August 2012 Exams. Twenty-five (25) files with grade reports were haphazardly selected and reviewed by Board members. The Committee determined and accepted the grades.

Staff reviewed and recommended disapproval regarding a hypothetical CPA Exam application. The Committee approved staff recommendation.

Rescind Form of Practice Statements -Margaret Reynolds Wade (#33015) signed a Form of Practice Statement due to her employment. However, due to a change in the licensee's employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation.

CLOSED SESSION: Messrs. Rodriguez and Womble moved to enter Closed Session with the Executive Staff, Staff Attorney, and Legal Counsel to receive advice regarding a legal matter. Motion passed.

PUBLIC SESSION: Messrs. Baldwin and Rodriguez moved to re-enter Public Session to continue with the Agenda. Motion passed.

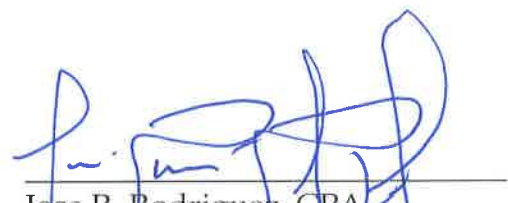
ADJOURNMENT: Messrs. Womble and Glover moved to adjourn the meeting at 10:29 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Jose R. Rodriguez, CPA
President

**NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**



RESOLUTION

WHEREAS, Wm. Hunter Cook, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2009;

WHEREAS, during his tenure he served as Vice President of the Board;

WHEREAS, during his tenure, he served on the Executive Committee; the Audit Committee; and the Personnel Committee;

WHEREAS, during his tenure he served on the Professional Standards Committee;

WHEREAS, during his tenure he served on the Joint Task Force II;

WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

BE IT THEREFORE RESOLVED *that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Wm. Hunter Cook, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

This the 26th day of November 2012.

*North Carolina State Board of
Certified Public Accountant Examiners*

Jose R. Rodriguez, CPA, President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011128

IN THE MATTER OF:
Kenneth W. Chilcoat, # 24053
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 24053 as a Certified Public Accountant.
2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent initially informed the Board that he had not completed the eight (8) hours of non-self-study CPE that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was reported on his renewal.
6. After receiving a proposed Consent Order regarding this matter, Respondent provided additional information indicating his completion of eight (8) hours non-self-study CPE earned between January 1, 2009, and June 30, 2010.
7. The information was not timely or sufficient in confirming Respondent's completion of eight (8) hours non-self-study CPE earned between January 1, 2009, and June 30, 2010.



8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08G .0401, .0404, and .0409(c).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's certificate is suspended for a least one (1) year from the date the Board approves the Consent Order.
2. The firm registration for Respondent's CPA firm is hereby suspended.
3. Respondent must return his suspended certificate and firm registration to the Board with the signed Consent Order.
4. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number six (6) of this Order have been received by the Board.
5. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,



- c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application, including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in group study format.
6. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
7. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 2 DAY OF November, 2012.

Kenneth Chilcoat
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF NOVEMBER, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012143

IN THE MATTER OF:
Kamal Maruf, #28580
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 28580 as a Certified Public Accountant.
2. Respondent informed the Board on his 2011-2012 individual certificate Renewal ("Renewal") that between January 1, 2010, and June 30, 2011, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2010 and 2011 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document completion of two (2) hours of an annual ethics CPE course that Respondent claimed he earned between January 1, 2010, and June 30, 2011, as was reported on his Renewal. Respondent provide documentation of CPE taken on July 31, 2011, to satisfy the 2010 ethics CPE requirement. Because this CPE was taken after June 30, 2011, the course could not be used to meet the 2010 ethics requirement.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written.

Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

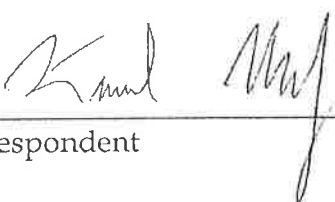
1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and

- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 15th DAY OF October, 2012.


Respondent

APPROVED BY THE BOARD THIS THE 16 DAY OF November, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2012249

IN THE MATTER OF:
Tyrone Y. Cox, #28242
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Tyrone Y. Cox (hereinafter "Mr. Cox") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Cox failed to timely file the annual firm registration for Ty Cox & Co., CPAs, PLLC, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Cox subsequently renewed his firm registration, which was received by the Board on May 2, 2012, more than 60 days, but less than 120 days, from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Cox's infraction was for a period of more than 60 days, but less than 120 days, the appropriate penalty is \$200.00.
5. Mr. Cox has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Cox's payment as full resolution of the aforementioned rules violation.

This the 26 day of NOVEMBER, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

Michael A. Seda

Respondent, C2009220

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N.C. Gen. Stat. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C. Gen. Stat. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter."

WHEREAS, pursuant to N.C. Gen. Stat. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C. Gen. Stat. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Michael A. Seda (hereinafter "Respondent Seda") is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, the certificate issued to Respondent Seda by this Board was suspended in 2011 by Consent Order; and

WHEREAS, Respondent Seda, while working in North Carolina, allowed himself to be identified as a "certified public accountant" employed by Pfeiffer University. Respondent Seda's use of the title "certified public accountant" or "CPA" conveys the false impression that he is authorized to use the title "CPA" in this State. Such a representation is misleading and contrary to N.C. Gen. Stat. §93-1 and §93-3.

THEREFORE, Respondent Seda is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from using in any manner the title "CPA" in North Carolina unless and until such time as Respondent Seda's license as a CPA has been reissued by the North Carolina State Board of Certified Public Accountant Examiners.

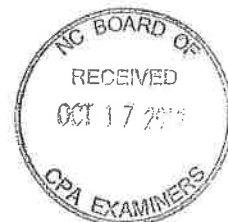
North Carolina State Board of Certified Public Accountant Examiners

BY:


Frank X. Trainor, III, Board Staff Attorney

DATE:

10-25-12



In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent's consent to this Demand.

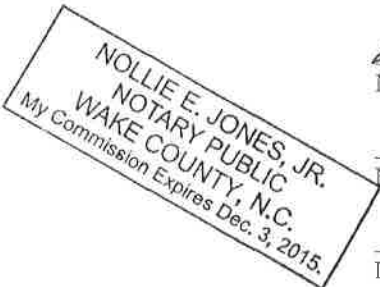
Consented to:

BY: Michael A. Seda DATE: 10/16/12
Michael A. Seda

NORTH CAROLINA State
Wake County

Sworn to (or affirmed) and subscribed before me this day by MICHAEL A. SEDA.
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a NC DRIVER LICENSE] [a credible witness has sworn to the identity of the principals _____].

Notary
Seal



Nollie E. Jones, Jr.
Notary Public Signature

NOLLIE E. JONES, JR.
Notary Public Printed Name

OCTOBER 16, 2012
Date

Dec 03, 2015
My Commission Expires



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Coy Michael Kilbourne
Respondent UT2012306

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N.C. Gen. Stat. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C. Gen. Stat. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter."

WHEREAS, pursuant to N.C. Gen. Stat. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C. Gen. Stat. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Coy Michael Kilbourne (hereinafter "Respondent Kilbourne") is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, the certificate issued to Respondent Kilbourne by this Board was forfeited in 1985 due to Respondent Kilbourne's failure to renew said certificate; and

WHEREAS, Respondent Kilbourne, while working in North Carolina, allowed himself to be identified as a CPA while offering to provide services to clients of SEMMAX Financial Group. Respondent Kilbourne's use of the title "CPA" conveys the false impression that he is authorized to use the title "CPA" in this State. Such a representation is misleading and contrary to N.C. Gen. Stat. §93-1 and §93-3.

THEREFORE, Respondent Kilbourne is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from using in any manner the title "CPA" in North Carolina unless and until Respondent Kilbourne has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY:


Frank X. Trainer, III, Board Staff Attorney

DATE:

8-31-12



In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to:

BY: Coy Michael Kilbourne
Coy Michael Kilbourne

DATE: 10/16/12

North Carolina State
Forsyth County

Sworn to (or affirmed) and subscribed before me this day by Coy Michael Kilbourne.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a NCDL 8192743] [a credible witness has sworn to the identity of the principals Alaina Dunkelberger.]



[Signature]
Notary Public Signature

Eric Mattinson
Notary Public Printed Name

10/16/2012
Date

Aug 19 2014
My Commission Expires

